

Agenda
Bayshore Gardens Park & Recreation District
Board of Trustees Meeting
Wednesday; October 25, 2023 @ 7:00 P.M.

1. Roll Call
2. Call to Order
3. Pledge to Flag
4. Approval of Minutes: 9/27/23 BOT Meeting & 10/11/23 Work Session
5. Treasurer's Report
6. Trustee Committee Reports
 - Long Range Planning (Dan)
 - Marina (Morris)
 - House & Grounds (Kyle)
7. District Office Manager's Report
8. Old Business
 - Agenda Motion - (Dan) - Mailing Survey
9. New Business
 - Agenda Motion - (Belle) - Elect 2nd Vice Chair
10. Resident comments agenda item 3 minutes
11. Announcements for Clubs & Organizations
12. Adjournment

Pursuant to Section 286.26, Florida Statutes, and the Americans with Disabilities Act, any handicapped person desiring to attend this meeting should contact the District Manager at least 48 hours in advance of meeting to ensure that adequate accommodations are provided for access to the meeting.

Pursuant to Section 286.0105, Florida Statutes, should any person wish to appeal a decision of the Board with respect to any matter considered at this meeting, he or she will need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is based.

Bayshore Gardens Treasurer's Monthly Report

Fiscal Year - 2022 - 2023	Month - 09/30/2023
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INCOME	Year to date	Budget
ASSESSMENTS / 4000	\$527,494.20	\$531,424.00
RENTAL INCOME / 4100	\$270,462.08	\$142,250.00
OTHER INCOME	\$22,562.62	\$0.00
TOTAL INCOME	\$820,518.90	\$673,674.00

RESERVES FORWARD	\$91,660.86	\$91,660.86
BALANCE FORWARD	\$200,000.00	\$200,000.00
TOTAL	\$1,112,179.76	\$965,334.86

EXPENSES		
Wages/5100	\$159,717.67	\$289,600.00
Marina expense/5200	\$25,881.36	\$8,200.00
Security/5300	\$10,466.12	\$5,000.00
Utilities/5400	\$38,552.13	\$38,320.00
Bldg & Grounds /5500	\$67,616.67	\$101,930.00
Other Administration/5600	\$36,018.70	\$52,350.00
Insurance /5630	\$37,232.25	\$55,000.00
Publication/5700	\$7,088.25	\$7,000.00
Recreation/5800	\$0.00	\$5,000.00
TOTAL OPERATING	\$382,573.15	\$562,400.00

CAPITAL OUTLAY		
Hall 5922	\$0.00	\$15,000.00
Basketball Court 5907	\$64,502.00	\$64,502.00
Marina Bathroom 5903	\$0.00	\$5,000.00
ADA Bathroom 5917	\$8,100.00	\$26,772.00
TOTAL OUTLAY	\$72,602.00	\$111,274.00

TOTAL EXPENSES	\$455,175.15	\$673,674.00
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RESERVES		
Marina	\$59,942.88	\$59,942.88
Pool/ Shower / ADA	\$150,000.00	\$150,000.00
Pool Repair	\$7,110.59	\$7,110.59
Screen Room	\$40,000.00	\$40,000.00
Roofing	\$4,607.39	\$4,607.39
Security System	\$10,000.00	\$10,000.00
Pickleball Court	\$10,000.00	\$10,000.00
Fitness Trail	\$10,000.00	\$10,000.00
RESERVES TOTAL	\$291,660.86	\$291,660.86

TOTAL INCOME & RESERVES	\$1,112,179.76	\$965,334.86
LESS TOTAL EXPENSE	-\$455,175.15	-\$673,674.00
BALANCE FORWARD	\$657,004.61	\$291,660.86

ESCROW ACCOUNT	\$36,000.00
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Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance September 2023

Ordinary Income/Expense	Sep 23	Budget	Oct '22 - Sep 23	YTD Budget	Annual Budget
Income					
4000 - Assessments					
4005 - Property Tax	0.00	44,285.33	540,581.65	531,424.00	531,424.00
4006 - Commission fees	0.00	0.00	-16,232.98	0.00	0.00
4007 - Excess fees (Excess commission fees)	0.00		3,145.53		
Total 4000 - Assessments	0.00	44,285.33	527,494.20	531,424.00	531,424.00
4100 - Rent					
4111 - Screen Room Rental	-530.00	66.67	145.00	800.00	800.00
4120 - Hall Rentals	1,925.00	1,416.67	32,948.00	17,000.00	17,000.00
4150 - Marina Rentals					
4151 - Slip Rental					
4152 - Resident slip rentals	0.00	3,208.33	57,482.88	38,500.00	38,500.00
4153 - Non Resident slip rentals	7,196.00	5,958.33	139,881.50	71,500.00	71,500.00
4158 - Homeowner-Non Resident	0.00		0.00	0.00	0.00
Total 4151 - Slip Rental	7,196.00	9,166.66	197,364.38	110,000.00	110,000.00
4154 - Small Boat Area	96.00	83.33	2,976.00	1,000.00	1,000.00
4156 - Trailer Space Rental	0.00	250.00	6,660.00	3,000.00	3,000.00
4157 - Gate Keys	1,800.00	500.00	9,240.10	6,000.00	6,000.00
4162 - NR Boat Ramp	8,000.00	366.67	19,250.00	4,400.00	4,400.00
4825 - Work Area/Pressure Washer	20.00		1,878.60		
Total 4150 - Marina Rentals	17,112.00	10,366.66	237,369.08	124,400.00	124,400.00
Total 4100 - Rent	18,507.00	11,850.00	270,462.08	142,200.00	142,200.00
4300 - Pool					
4360 - Pool FOB	606.54	0.00	5,548.78	0.00	0.00
Total 4300 - Pool	606.54	0.00	5,548.78	0.00	0.00
4500 - Publications					
4520 - Banner - Subscriptions	20.00		225.00		
Total 4500 - Publications	20.00		225.00		
4600 - Interest Income (Interest Income)	319.25		4,031.12	0.00	0.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance September 2023

	Sep 23	Budget	Oct '22 - Sep 23	YTD Budget	Annual Budget
4800 - Miscellaneous Income					
4802 - Office Services	11.55	4.17	161.60	50.00	50.00
4815 - Insurance Refunds	4,559.12		4,559.12		
4830 - Over/Short	-0.74		-0.44		
4800 - Miscellaneous Income - Other	0.00		8,037.44	0.00	0.00
Total 4800 - Miscellaneous Income	4,569.93	4.17	12,757.72	50.00	50.00
Total Income	24,022.72	56,139.50	820,518.90	673,674.00	673,674.00
Gross Profit	24,022.72	56,139.50	820,518.90	673,674.00	673,674.00
Expense					
5000 - Administration Expenses					
5100 - Wages, Taxes and Fees					
5120 - Wages - Administration	3,360.00	4,583.33	44,568.75	55,000.00	55,000.00
5130 - Wages - Maintenance	5,347.13	10,833.33	65,041.92	130,000.00	130,000.00
5132 - Wages - Dockmaster	646.16	750.00	8,184.68	9,000.00	9,000.00
5133 - Marina Project Manager	0.00		0.00		
5135 - Wages - Pool	1,699.00	4,500.00	13,733.71	54,000.00	54,000.00
5170 - Health Insurance Compensation	250.00	583.33	2,400.00	7,000.00	7,000.00
5210 - FICA-941 Taxes	5,227.79	1,666.67	14,708.41	20,000.00	20,000.00
5215 - Unemployment Taxes	25.43	50.00	530.20	600.00	600.00
5610 - Accounting Fees	900.00	1,125.00	10,550.00	13,500.00	13,500.00
6080 - Travel Mileage	0.00	41.67	0.00	500.00	500.00
Total 5100 - Wages, Taxes and Fees	17,455.51	24,133.33	159,717.67	289,600.00	289,600.00
Total 5000 - Administration Expenses	17,455.51	24,133.33	159,717.67	289,600.00	289,600.00
5200 - Marina Expense					
5240 - Sales Tax	0.00		-0.01		
5250 - Property Tax	0.00	516.67	3,486.43	6,200.00	6,200.00
5575 - Marina Repair/Maintenance	2,107.69	166.67	22,394.94	2,000.00	2,000.00
5200 - Marina Expense - Other	0.00		0.00		
Total 5200 - Marina Expense	2,107.69	683.34	25,881.36	8,200.00	8,200.00
5300 - Security					

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance September 2023

	Sep 23	Budget	Oct '22 - Sep 23	YTD Budget	Annual Budget
5311 - Security Camera R&M	2,158.26	416.67	10,466.12	5,000.00	5,000.00
5300 - Security - Other	0.00		0.00		
Total 5300 - Security	2,158.26	416.67	10,466.12	5,000.00	5,000.00
5400 - Utilities					
5410 - Electric	2,733.98	1,375.00	18,255.53	16,500.00	16,500.00
5420 - Water/Sewer	1,579.91	1,433.33	16,937.40	17,200.00	17,200.00
5430 - Telephone	30.00	250.00	368.42	3,000.00	3,000.00
5440 - Gas/Propane	0.00	10.00	0.00	120.00	120.00
5460 - Internet	297.70	125.00	2,990.78	1,500.00	1,500.00
Total 5400 - Utilities	4,641.59	3,193.33	38,552.13	38,320.00	38,320.00
5500 - Building and Grounds					
5511 - Professional/Contract Services	584.25	733.33	9,952.45	8,800.00	8,800.00
5512 - Repairs, Maintenance & Supplies	681.92	675.00	10,445.00	8,100.00	8,100.00
5514 - Building Maintenance	76.72	1,250.00	747.72	15,000.00	15,000.00
5515 - Janitorial and Cleaning	168.22	250.00	4,052.50	3,000.00	3,000.00
5516 - Gasoline (Grounds machinery fuel)	0.00	66.67	440.63	800.00	800.00
5520 - Maintenance Equipment	566.42	250.00	5,078.79	3,000.00	3,000.00
5530 - Pest Control	105.00	83.33	608.00	1,000.00	1,000.00
5560 - Landscaping	0.00	1,916.67	8,312.28	23,000.00	23,000.00
5580 - Pool Maintenance	690.87	416.67	5,784.18	5,000.00	5,000.00
5585 - Pool Repair/Replacement	0.00	416.67	1,627.72	5,000.00	5,000.00
5590 - Pool Chemicals	2,370.25	2,083.33	15,981.40	25,000.00	25,000.00
5591 - EPA/Water	0.00	102.50	146.00	1,230.00	1,230.00
5683 - Certification Reimbursement	0.00	41.67	1,500.00	500.00	500.00
5684 - Woodchoppers	0.00	0.00	0.00	0.00	0.00
6500 - Playground Expense	0.00	208.33	2,940.00	2,500.00	2,500.00
Total 5500 - Building and Grounds	5,243.65	8,494.17	67,616.67	101,930.00	101,930.00
5600 - Other Administration Expense					
5519 - Leased Equipment	147.84	183.33	1,869.85	2,200.00	2,200.00
5650 - Postage	0.00	62.50	1,236.54	750.00	750.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance September 2023

	Sep 23	Budget	Oct '22 - Sep 23	YTD Budget	Annual Budget
5660 · Legal Fees	425.00	833.33	3,205.00	10,000.00	10,000.00
5665 · Seminars, Training and Fees	0.00	83.33	175.00	1,000.00	1,000.00
5670 · Office Supplies/Expenses	736.04	750.01	5,954.17	9,000.00	9,000.00
5680 · Audit Fees	0.00	1,166.67	10,800.00	14,000.00	14,000.00
5682 · Organizational Fees and License	0.00	125.00	10.00	1,500.00	1,500.00
5686 · Website Maintenance	126.00	100.00	1,152.00	1,200.00	1,200.00
5690 · Advertising	0.00	58.33	793.78	700.00	700.00
6020 · Bank Fees	947.82	1,000.00	10,822.36	12,000.00	12,000.00
6040 · Trustee Election	0.00	0.00	0.00	0.00	0.00
Total 5600 · Other Administration Expense	2,382.70	4,362.50	36,018.70	52,350.00	52,350.00
5630 · Insurance-Business					
5631 · Insurance - Liability	0.00	833.33	7,944.75	10,000.00	10,000.00
5632 · Insurance - Workers Compensatio	0.00	1,166.66	9,069.75	14,000.00	14,000.00
5633 · Insurance - Auto Liability	0.00	20.83	196.50	250.00	250.00
5634 · Insurance -Property	0.00	2,562.50	20,021.25	30,750.00	30,750.00
5635 · Insurance -Marina	0.00	0.00	0.00	0.00	0.00
Total 5630 · Insurance-Business	0.00	4,583.32	37,232.25	55,000.00	55,000.00
5700 · Publications Expense					
5710 · Banner - Commissions	-32.50		-32.50		
5711 · Banner composition	840.00	375.00	5,200.00	4,500.00	4,500.00
5720 · Banner - Printing Costs	156.23		1,266.75		
5740 · Banner - Paper Delivery	45.00		540.00		
5750 · Banner - Office Supplies	0.00	208.33	114.00	2,500.00	2,500.00
Total 5700 · Publications Expense	1,008.73	583.33	7,088.25	7,000.00	7,000.00
5800 · District Recreation					
5830 · Expenses -	0.00	416.67	0.00	5,000.00	5,000.00
Total 5800 · District Recreation	0.00	416.67	0.00	5,000.00	5,000.00
5900 · Capital Layout					
5901 · Survey	0.00	0.00	0.00	0.00	0.00
5903 · Sheds to Replace Porta Potty	0.00	416.67	0.00	5,000.00	5,000.00

Bayshore Gardens Park & Recreation District Profit & Loss Budget Performance September 2023

	Sep 23	Budget	Oct '22 - Sep 23	YTD Budget	Annual Budget
5907 - Basketball Court	0.00	5,375.17	64,502.00	64,502.00	64,502.00
5909 - Screen Room Repair	0.00	0.00	0.00	0.00	0.00
5911 - Pool Repairs	0.00	0.00	0.00	0.00	0.00
5915 - Maintenance Shed Awning	0.00	0.00	0.00	0.00	0.00
5917 - Pool ADA Bathrooms	6,600.00	2,231.00	8,100.00	26,772.00	26,772.00
5921 - Fitness Trail	0.00	0.00	0.00	0.00	0.00
5922 - Hall	0.00	1,250.00	0.00	15,000.00	15,000.00
5940 - Security Cameras	0.00	0.00	0.00	0.00	0.00
Total 5900 - Capital Layout	6,600.00	9,272.84	72,602.00	111,274.00	111,274.00
6900 - Uncategorized Expenses	0.00	0.00	0.00	0.00	0.00
Total Expense	41,598.13	56,139.50	455,175.15	673,674.00	673,674.00
Net Ordinary Income	-17,575.41	0.00	365,343.75	0.00	0.00
Other Income/Expense					
Other Income					
10000 - Sales Tax Discount	7.54		160.60		
Total Other Income	7.54		160.60		
Net Other Income	7.54		160.60		
Net Income	-17,567.87	0.00	365,504.35	0.00	0.00

Bayshore Gardens Park & Recreation District Balance Sheet

As of September 30, 2023

Sep 30, 23

ASSETS

Current Assets

Checking/Savings

1000 · Checking-Operating 5/3 2537	226,882.08
1004 · Petty Cash - District	350.00
1005 · Escrow Account 5/3 - 3919	36,000.00
1006 · Checking-Payroll 5/3 2545	11,046.44
1016 · Savings - Operating 5/3 4032	174,261.46
1019 · Savings Reserves 5/3 5013	
1021 · Reserve Fund-Roofing	14,607.39
1022 · Reserve Fund-Hall Upgrade	21,935.22
1022.5 · Building Maintenance	15,000.00
1023 · Reserve Fund-Pool	57,335.91
1024 · Reserve Fund - Wood Shop Exp	215.01
1025 · Reserve Fund - ADA	119,000.00
1027.5 · Basketball Court	502.00
1032 · Reserve Fund - Marina	136,643.44
1033 · Reserve Fund-Outdoor Recreation	25,000.00
1036 · Reserve Fund - Security System	10,000.00
1019 · Savings Reserves 5/3 5013 - Other	-4,584.98

Total 1019 · Savings Reserves 5/3 5013 395,653.99

Total Checking/Savings 844,193.97

Accounts Receivable

1100 · Accounts Receivable -45,876.25

Total Accounts Receivable -45,876.25

Other Current Assets

11500 · Water Boy Bottle Deposit 35.00

11600 · A/R Lupson (gate repair) 150.00

1499 · *Undeposited Funds -18,520.70

Total Other Current Assets -18,335.70

Total Current Assets 779,982.02

Fixed Assets

1900 · Land 400,000.00

1910 · Buildings 1,367,061.93

1920 · Recreation Area 1,768,907.19

1940 · Recreation Area F & E 97,308.64

1960 · Machines & Equipment 106,524.12

1980 · Office Furniture and Equipment 38,112.48

1990 · Other Furniture and Equipment 53,448.88

1995 · Accumulated Depreciation -1,342,680.52

1999 · Reserve Expenses 79,640.39

Total Fixed Assets 2,568,323.11

Other Assets

Bayshore Gardens Park & Recreation District Balance Sheet

As of September 30, 2023

Sep 30, 23

1800 · Utility Deposits		280.00
Total Other Assets		280.00
TOTAL ASSETS		<u>3,348,585.13</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		18,176.70
Total Accounts Payable		18,176.70
Other Current Liabilities		
2010 · Accrued Wages		6,180.17
2171 · Sales Tax Payable		3,575.60
2500 · Security Deposits		
2501 · Hall Security Deposits		2,500.00
2502 · Marina Security Deposits		37,500.00
Total 2500 · Security Deposits		40,000.00
2600 · Deferred Revenues		43,925.59
2700 · Prepaid Income		665.65
2800 · Deposit on Boat Slips		500.00
Total Other Current Liabilities		94,847.01
Total Current Liabilities		113,023.71
Total Liabilities		113,023.71
Equity		
3040 · Owners' Equity		182,295.76
3050 · Retained Earnings (Retained Earnings)		1,738,312.67
3200 · Fund Balance		-86,517.97
3300 · Investment in GFAAG		1,035,966.61
Net Income		365,504.35
Total Equity		3,235,561.42
TOTAL LIABILITIES & EQUITY		<u>3,348,585.13</u>

BAYSHORE GARDENS PARK AND RECREATION DISTRICT
AGENDA FORM FOR TRUSTEES

1002F

Completed form due in the office by 4:00 p.m. eight (8) days prior to meeting date.

This form can be utilized to bring a motion and/or discussion topic to the board.

Motion Defined: A motion is a request, or proposal, for the board to take action on an issue.

Agenda Item: Mailing Survey Meeting Date: 10-25-23

Type of Meeting: _____ Workshop _____ Board Meeting

Motion: _____ Discussion: _____ (check one)

Rationale for Request: Request money for survey to mail

Estimated Costs to District (if applicable)

\$3,500

Attachments/Supporting documents: None: _____

Board Trustee: Daniel Rawlinson Date: 10/17/23

Print Name: Dan Rawlinson

Received by: Hia C Date: 10/17/23

BAYSHORE GARDENS PARK AND RECREATION DISTRICT
AGENDA FORM FOR TRUSTEES

1002F

Completed form due in the office by 4:00 p.m. eight (8) days prior to meeting date.

This form can be utilized to bring a motion and/or discussion topic to the board.

Motion Defined: A motion is a request, or proposal, for the board to take action on an issue.

Agenda Item: NEED TO ELECT 2ND CHAIR Meeting Date: OCT. 25, 2023

Type of Meeting: _____ Workshop _____ Board Meeting

Motion: Discussion: _____ (check one)

Rationale for Request: _____

Estimated Costs to District (if applicable)

N/A

Attachments/Supporting documents: None:

Board Trustee: Belle Baxter Date: 10/17/23

Print Name: BELLE BAXTER

Received by: Hia Cruz Date: 10/17/23